appications filed for seeking approval. The Government of Andhra Pradesh has already been requested to furnish the full particulars. However, these particulars have not been filed till date.

RAISING O.M.B. Under DEBT SWAP SCHEME

1953. SHRI SAJNY RAUT: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Hon'ble Chief Minister of Maharashtra has vide his letter dated the 28th May, 2004 requested the Central Government to allow the State Government to use its discretion in timing and purpose of raising Open Market Borrowings under Debt Swap Scheme; and

(d) if so, Government's response and reaction thereto?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) and (b) Government of Maharashtra, vide quoted letter, sought to use additional open market borrowings of Rs. 3306 crore allocated to Government of Maharashtra by Government of India for swap of high cost GoI debt for swapping/paying off their other debts. This was not agreed to.

Office of Ombudsman for direct taxes

1954. SHRI S.P.M. SYED KHAN: Will the Minister of FINANCE be pleased to state:

(a) whether Governemnt are considering creation of an office of Ombudsman for direct taxes; and

(b) if so, the role of the Ombudsman and the status of the proposal?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) and (b) Yes, Sir. The Income Tax Ombudsman shall protect individual taxpayers' rights and reduce their burden; identify issues that increase the complianced burden or create problems for taxpayers and bring those issues to the attention to the Ministry of Finance; make appropriate legislative proposals where necessary; send periodical reports to the Department of Revenue